AMENDMENTS TO THE SPECIFICATION

Please amend the paragraph beginning on page 56, line 2, as follows:

The thus-obtained polymethylsilsesquioxane (PMSO) particles were measured for a particle diameter distribution with a Coalter counter ("Multisizer III" supplied by Beckmann Coalter Corp.). Fig. 3 shows a chart of the above particle diameter distribution. The above PMSO particles had an average particle diameter of 23.30 µm and a CV value of 1.81 %.

Please amend the paragraph beginning on page 74, line 20, as follows:

While the seed-particles-forming solution prepared in the above (1) was stirred at a decreased stirring rate of 30 rpm, 50 ml of 1 mol/liter aqueous ammonia and the entire amount of the particles-containing solution for addition, obtained in the above (1), were added thereto to obtain a seed-particles-containing solution. To a 0.1 mass% polyvinyl alcohol aqueous solution was added 9.20.2 ml of the seed particle solution obtained 30 minutes after the addition, and immediately thereafter, particles were measured for a particle diameter with a Coalter counter. As a result, particles grown from the particles for addition had an average particle diameter of 7.380 μ m (CV value 1.99 %), and newly formed particles had an average particle diameter (R in the relational expression (II)) of 4.305 μ m (CV value 2.54 %).

Please amend the heading on page 78, line 5, as follows:

Examples 11 and +312 and Comparative Examples 8 and 9

Please amend the paragraph beginning on page 75, line 10, as follows:

To 33,000 g of ion-exchanged water were added 4,950 g of MTMS and 16.5 g (Y in the relational expression (II) = 0.0435 %) of sodium dodecyl sulfate (SDS) having an HLB value of 40, and the mixture was stirred at 100 rpm at 30°C. After about 3 hours, a homogeneous

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solution of completely dissolved MTMS was formed, and this solution was used as a particle-diameter-growing aqueous solution. In the above case, a in the relational expression (II) can be determined by dividing a molecular weight, 67, of a hydrolysis-condensation product CH₃SiO_{3/2} of MTMS with a molecular weight, 136, of MTMS, and it was 0.49. As will be described later, in this Example, a particle-diameter-adjusting solution was added after the addition of the particle-diameter-growing aqueous solution, and the particle-diameter-adjusting solution was prepared as follows.